



# Changes from Tentative to Proposed Final Budget

|                                                                 | Change to<br>Expenditures | Offset by Non Departmental/ Shifts/ Eliminations | Net Change |
|-----------------------------------------------------------------|---------------------------|--------------------------------------------------|------------|
| General Fund Shifts Between Departments                         | 1,324,786                 | -1,324,786                                       | 0          |
| General and Detention Fund Reallocations Between Appropriations | -1,104,263                | 1,104,263                                        | 0          |
| Special Revenue Contingency Adjustments                         | 3,148,613                 | -3,148,613                                       | 0          |
| Reallocations between Funds and/or Appropriations               | 56,715                    | -56,715                                          | 0          |
| Net Changes                                                     | 3,425,851                 | -3,425,851                                       | 0          |



| General Fund<br>Item                            | To Department                     | To Amount | From Department                   | From Amount |
|-------------------------------------------------|-----------------------------------|-----------|-----------------------------------|-------------|
| Justice System Transcription and Interpretation | County Attorney                   | 150,029   | Assistant County<br>Manager (940) | -150,029    |
| Justice System Transcription and Interpretation | Public Defense<br>Services        | 149,662   | Assistant County<br>Manager (940) | -149,662    |
| FY 2020 Pay-for-Performance<br>Balance          | County Attorney                   | 409,339   | Non Departmental                  | -409,339    |
| Copier Center                                   | Public Defense<br>Services        | 74,805    | Superior Court                    | -74,805     |
| Industrial Development<br>Authority             | Assistant County<br>Manager (950) | 540,951   | Finance                           | -540,951    |
| Total                                           |                                   | 1,324,786 |                                   | -1,324,786  |

06/22/2020 \* Non Recurring



| General and Detention Fund Reallocations Between Appropriations |                 |                   |              |
|-----------------------------------------------------------------|-----------------|-------------------|--------------|
| Department/Item                                                 | General<br>Fund | Detention<br>Fund | Eliminations |
| MCSO Position                                                   | -81,473         | 81,473            |              |
| MCSO ISF Charges                                                | 251,918         | -251,918          |              |
| Juvenile Detention 2% Reduction Redistribution                  | 1,005,581       | -17,958           |              |
| Adult Probation 2% Reduction Redistribution                     | 274,768         | -915,860          |              |
| Superior Court 2% Reduction Redistribution                      | -346,531        |                   |              |
| Non Departmental Above Base MOE                                 | -1,104,263      |                   | 1,104,263    |
| Net Change                                                      | 0               | -1,104,263        | 1,104,263    |



| Special Revenue Contingency Adjustments Revenue and Expenditures Department/ Item | Special Revenue<br>Fund | Special<br>Revenue Fund<br>Contingency |
|-----------------------------------------------------------------------------------|-------------------------|----------------------------------------|
| Public Defense Services Title IV-E                                                | 2,794,485               | -2,794,485                             |
| Elections HAVA Grant*                                                             | 352,128                 | -352,128                               |
| Medical Examiner Grant                                                            | 2,000                   | -2,000                                 |
| Net Change                                                                        | 3,148,613               | -3,148,613                             |

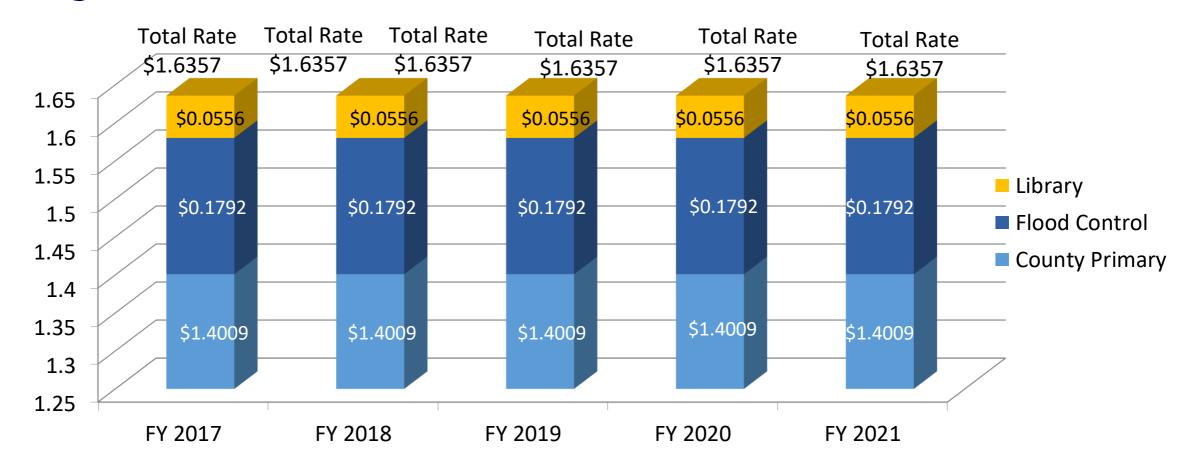
06/22/2020 \* Non Recurring



| Reallocations Between Funds and/or Appropriations Department | To Fund/<br>Appropriation | To<br>Expenditure | From Fund/<br>Appropriation | From<br>Expenditure |
|--------------------------------------------------------------|---------------------------|-------------------|-----------------------------|---------------------|
| Clerk of the Court                                           | 276 NRNP                  | 40,000            | 202 NRNP                    | -40,000             |
| Non Departmental Parks Capital Projects                      | 445 PNBC                  | 16,715            | 445 PLPC                    | -16,715             |
| Net Change                                                   |                           | 56,715            |                             | -56,715             |

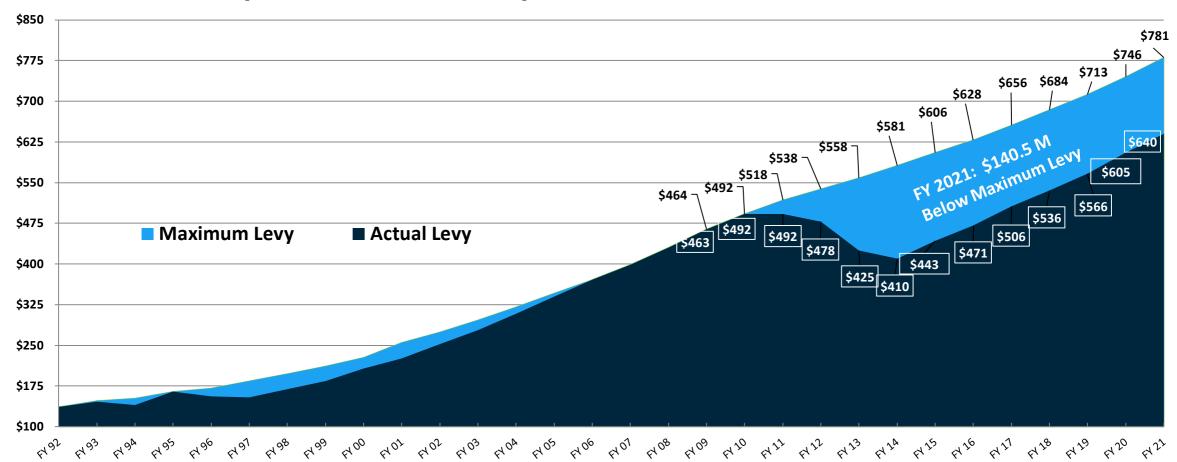


#### No Change to Combined Tax Rate





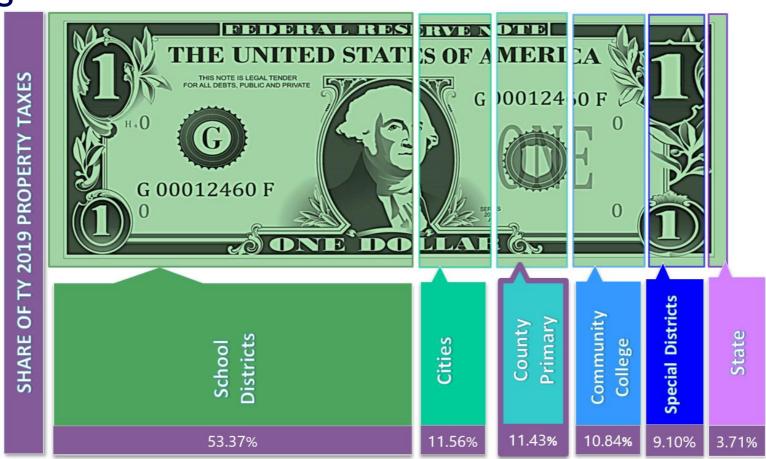
#### Maximum Levy vs. Actual Levy - General Fund





In FY 2020, County Primary Property Taxes were only 11.43% of Total

**Property Taxes** 





# Impact of COVID-19 Pandemic On the FY 2021 Budget



CARES Act Corona Virus Relief Funds \$399 Million Total (\$378 Million in FY 2021)

- Essential Public Health Response
- Making County Services and Workspaces Safe
- Homelessness Response and Prevention
- Supporting Small Businesses
- Covering Unplanned Costs Resulting from COVID-19



#### FY 2021 Estimate of Reduction to Resources

| Operating           | In Millions |  |
|---------------------|-------------|--|
| Sales Tax           | 50.1        |  |
| Vehicle License Tax | 11.0        |  |
| Jail Excise Tax     | 15.4        |  |
| Other Revenues      | 5.4         |  |
| Total               | 81.9        |  |
|                     |             |  |

| Non Recurring              | In Millions |  |
|----------------------------|-------------|--|
| Sales Tax                  | 50.0        |  |
| Vehicle License Tax        | 4.4         |  |
| Jail Excise Tax            | 15.0        |  |
| Other Revenues             | 20.1        |  |
| Transfers                  | 25.8        |  |
| Unanticipated Expenditures | 9.1         |  |
|                            |             |  |
| Total                      | 124.5       |  |



#### FY 2021 Reductions to Uses

| Operating                          | In Millions |
|------------------------------------|-------------|
| Line Item Contingencies            | 33.6        |
| Operating Transfers                | 26.8        |
| Department 2% Operating Reductions | 24.3        |
| Pay-for-Performance                | 23.7        |
| Total Reductions                   | 108.4       |
|                                    |             |
| Increase General Contingency       | -26.5       |
| Net Reduction                      | 81.9        |

| Non Recurring                      | In Millions |
|------------------------------------|-------------|
| Future Year Projects               | 55.9        |
| New/Existing Capital Projects      | 37.8        |
| New/Existing Parks Projects        | 13.7        |
| Future Year Technology             | 18.3        |
| FY 21 Non Capital Initiatives      | 9.1         |
| Future Year Initiatives            | 7.5         |
| Utilization of Future Reserves     | 8.5         |
| Forecasted Capital Project Savings | 1.2         |
| Total Reductions                   | 152.0       |
|                                    |             |
| Increase General Contingency       | -27.5       |
| Net Reduction                      | 124.5       |



#### **Budget Monitoring and Adjustment Process**

- Most recent revenue forecast: \$10.8 \$41.5 \$46.5 \$30.1 million below FY21 budget
  - 3% Department Reduction: \$ 38.8 million (Full Year)
  - 5% Department Reduction: \$ 64.6 million (Full Year)
- Department Submissions
  - Continue to analyze to determine compliance with Board criteria
- No adjustments recommended at this time
- Monitor revenue monthly
- Revisit at the end of the first quarter with updated revenue forecast and any recommendation for reductions that meet Board criteria



| Budget        | Tentative     | Proposed<br>Final | Variance |
|---------------|---------------|-------------------|----------|
| Operating     | 2,136,889,975 | 2,136,889,975     | 0        |
| Non Recurring | 934,854,716   | 934,854,716       | 0        |
| Total         | 3,071,744,691 | 3,071,744,691     | 0        |



#### Budget Calendar – Remaining Dates

August 17 Property Tax Levy Adoption

County Primary Property Tax Rate, Flood Control and Library District Tax Rates Remain Flat for FY 2021





#### Flood Control District Proposed Final Budget

**Tentative Budget** 

\$127,137,866

Proposed Final Budget

\$127,137,866

Net Change

\$0

No Changes from Tentative Budget





#### Library District

Tentative Budget \$36,676,046

Proposed Final Budget \$36,676,046

Net Change \$0

No Changes from Tentative Budget





#### Stadium District

Tentative Budget \$9,250,000

Proposed Final Budget \$9,250,000

Net Change \$0

No Changes from Tentative Budget